

STATE OF NEW YORK

DIVISION OF TAX APPEALS

In the Matter of the Petition :
of :
FARUQ IBRAHIM : DETERMINATION
for Revisions of Determinations or for Refund : DTA NO. 830547
of Sales and Use Taxes under Articles 28 and 29 :
of the Tax Law for the Period September 1, 2018 :
through February 28, 2019. :
_____:

1. Petitioner, Faruq Ibrahim, filed a petition for revisions of determinations or for refund of sales and use taxes under articles 28 and 29 of the Tax Law for the period September 1, 2018 through February 28, 2019.

2. On March 7, 2023, the Division of Taxation (Division), by its representative, Amanda Hiller, Esq. (Brandon Batch, Esq., of counsel), filed a motion seeking an order dismissing the petition or, in the alternative, summary determination pursuant to 20 NYCRR 3000.5 and 3000.9 (a) and (b). Petitioner appeared by Isaac Sternheim, CPA.

3. By order, dated July 6, 2023, the Division's motion for summary determination with respect to notice of determination, assessment number L-051448418, was granted as the Division met its burden to show that it issued such notice on May 21, 2020, to petitioner's last known address and petitioner failed to timely protest the notice. However, the order denied the Division's motion with respect to the protest of the notice of determination, assessment number L-051448417, and a hearing was to be scheduled in due course.

4. Subsequently, on October 17, 2023, petitioner's representative and the Division executed a stipulation for discontinuance with respect to the remaining notice number L-051448417 and filed said stipulation of discontinuance with the Division of Tax Appeals.

5. Upon reading and filing of the stipulation for discontinuance, the proceeding is discontinued with prejudice with respect to notice number L-051448417.

6. The discontinuance of the proceeding, involving notice number L-051448417, resolved the pending matter at the Division of Tax Appeals.

7. Accordingly, the petition of Faruq Ibrahim is denied, and this determination shall be deemed final and conclusive with respect to the notice number L-051448418, dated May 21, 2020.

DATED: Albany, New York
November 2, 2023

/s/ Donna M. Gardiner
ADMINISTRATIVE LAW JUDGE